

Appendix A**Summary of Fraudulent Expense Claims**

Sum of Fraudulent VAT Expense Claims		
ECF No. 448-1	¥	1,468,525.94
ECF No. 448-2	¥	2,094,360.29
ECF No. 448-3	¥	287,430.31
Total	¥	3,850,316.54
USD:CNY		6.8
Conversion ratio		
Total	\$	<u>566,223.02</u>
Sum of Fraudulent Personal Expense Claims		
	¥	825,020.41
USD:CNY		6.8
Conversion ratio		
Total	\$	<u>121,326.53</u>
Sum of Fraudulent Legal Expense Claims		
	¥	2,388,139.91
USD:CNY		6.8
Conversion ratio		
Total	\$	<u>351,197.05</u>
Total Fraudulent Expense Claims:	\$	<u>1,038,746.60</u>

	Loan Balance Claimed by Guo for conversion	Class B Shares Issued
ECF No. 419-3 at ECF page 31 of 34:	\$894,055	44,702,750
ECF No. 419-8 at ECF page 40 of 43:	\$831,400	41,570,000
Total:	\$1,725,455	\$86,272,750

Fraudulent VAT Expense Claims

ECF No. 448-1

ECF page no.	Amount	Date	ECF page no.	Amount	Date	ECF page no.	Amount	Date
3	¥ 1,969.00	7/10/19	52	¥ 35,493.48	12/6/19	125	¥ 32.00	11/8/19
6	¥ 689.00	7/10/19	53	¥ 4,034.00	6/28/19	126	¥ 36.00	10/31/21
7	¥ 60.00	7/10/19	54	¥ 552.00	7/3/19	127	¥ 36.00	11/5/19
8	¥ 102.60	7/10/19	55	¥ 10,000.00	7/2/19	128	¥ 13.00	11/6/19
9	¥ 2,498.97	7/10/19	56	¥ 913.00	10/20/19	130	¥ 14.00	10/12/19
10	¥ 2,288.00	7/10/19	57	¥ 10,000.00	7/2/19	132	¥ 36.00	10/25/19
11	¥ 300.00	7/30/19	58	¥ 10,000.00	7/2/19	133	¥ 52.00	10/29/19
12	¥ 7.50	7/30/19	59	¥ 10,000.00	7/2/19	134	¥ 26.00	10/29/19
13	¥ 16.90	7/31/19	60	¥ 847.90	7/2/19	135	¥ 26.00	10/14/19
14	¥ 88.98	7/31/19	61	¥ 4,552.00	7/6/19	127	¥ 724.41	12/4/19
15	¥ 44.00	8/6/19	62	¥ 22,581.91	7/7/19	138	¥ 5,388.00	12/4/19
16	¥ 43.40	7/26/19	63	¥ 220.00	7/12/19	129	¥ 13.00	
17	¥ 679.00	8/6/19	64	¥ 26.00	7/23/19	140	¥ 36.00	11/14/19
19	¥ 8,497.97	8/6/19	65	¥ 96.00	7/12/19	141	¥ 11.00	11/27/19
20	¥ 218.70	8/6/19	67	¥ 5,719.36	7/19/19	142	¥ 13.00	12/4/19
22	¥ 5,998.00	8/6/19	69	¥ 600.00	7/22/19	143	¥ 13.00	11/28/19
23	¥ 9,885.00	8/6/19	71	¥ 15,984.00	7/26/19	144	¥ 13.00	11/28/19
24	¥ 4,400.00	8/22/19	72	¥ 1,463.81	7/26/19	145	¥ 13.00	12/9/19
25	¥ 104.70	9/6/19	78	¥ 1,170.70	6/26/19	146	¥ 26.00	11/27/19
26	¥ 113.60	8/20/19	79	¥ 1,399.20	8/26/19	147	¥ 36.00	11/14/19
27	¥ 92.00	8/21/19	80	¥ 3,120.22	8/26/19	148	¥ 36.00	11/14/19
28	¥ 105.00	8/23/19	81	¥ 15,702.10	9/18/19	150	¥ 13.00	12/9/19
29	¥ 21.00	8/26/19	84	¥ 26.00	9/3/19	151	¥ 13.00	12/5/19
30	¥ 170.90	8/16/19	86	¥ 15.00	8/27/19	153	¥ 103.50	11/27/19
31	¥ 57.80	8/23/19	87	¥ 13.00	8/23/19	154	¥ 25.00	11/13/19
32	¥ 95.00	8/16/19	88	¥ 13.00	8/6/19	161	¥ 2,200.00	8/7/19
33	¥ 138.98	9/19/19	89	¥ 36.00	8/19/19	162	¥ 50,000.00	8/22/19
34	¥ 30.00	10/12/19	92	¥ 46.00	9/6/19	163	¥ 50,000.00	8/22/19
35	¥ 104.70	10/15/19	100	¥ 603.00	9/26/19	164	¥ 100,000.00	8/23/19
36	¥ 100,000.00	6/26/19	101	¥ 10,472.00	9/26/19	165	¥ 100,000.00	8/23/19
37	¥ 35,493.48	6/26/19	104	¥ 13.00	9/10/19	166	¥ 100,000.00	8/23/19
39	¥ 13.00	8/6/19	105	¥ 14.00	10/9/19	167	¥ 14,400.00	8/23/19
40	¥ 1,250.00	8/9/19	106	¥ 13.00	9/19/19	169	¥ 50,000.00	9/16/19
41	¥ 100,000.00	9/5/19	108	¥ 18.00	9/20/19	171	¥ 50,000.00	9/18/19
42	¥ 35,493.48	9/5/19	109	¥ 13.00	9/18/19	172	¥ 100,000.00	10/25/19
43	¥ 839.42	9/11/19	110	¥ 13.00	9/18/19	173	¥ 50,000.00	10/8/19
45	¥ 84.27	9/24/19	112	¥ 46.00	9/26/19	174	¥ 100,000.00	11/5/19
46	¥ 396.34	9/24/19	116	¥ 13.00	9/19/19	175	¥ 336.00	10--2019
47	¥ 66.78	9/24/19	117	¥ 13.00	9/18/19	176	¥ 30.00	11/13/19
48	¥ 623.88	10/16/19	118	¥ 13.00	9/20/19	177	¥ 2,248.00	10//11/13/2019
49	¥ 24,000.00	10/16/19	119	¥ 14.00	10/9/19	178	¥ 1,220.00	10//11/13/2019
50	¥ 88,220.00	10/17/19	120	¥ 46.00	9/26/19	179	¥ 38.00	10//11/13/2019
51	¥ 100,000.00	12/6/19	124	¥ 46.00	11/6/19	183	¥ 30.00	11/13/19

Total: ¥ 1,468,525.94

Fraudulent VAT Expense Claims

ECF No. 448-2

ECF page no.	Amount	Date	ECF page no.	Amount	Date
3	¥ 25.00	11/13/19	66	¥ 3,166.00	7/24/20
4	¥ 13.00	12/13/19	69	¥ 2,912.50	8/5/20
5	¥ 110.70	1/8/20	72	¥ 100,000.00	8/13/20
6	¥ 13.00	12/13/19	73	¥ 55,700.00	8/13/20
7	¥ 13.00	1/8/20	79	¥ 95,350.00	8/27/20
9	¥ 25.00	1/13/20	80	¥ 100,000.00	8/27/20
10	¥ 15.00	3/2/20	81	¥ 100,000.00	8/27/20
11	¥ 25.00	2/13/20	84	¥ 100,000.00	8/24/20
20	¥ 2,190.00	9/24/20	85	¥ 100,000.00	8/24/20
21	¥ 1,592.00	9/22/19	86	¥ 56,350.94	8/24/20
22	¥ 3,050.00	9/24/20	88	¥ 100,000.00	8/24/20
25	¥ 1,062.00	3/10/20	90	¥ 100,000.00	9/9/20
26	¥ 6,145.00	3/10/20	104	¥ 1,336.87	3/10/20
28	¥ 1,853.00	4/4/20	106	¥ 87.77	3/10/20
29	¥ 25.00	3/13/20	107	¥ 69.55	3/10/20
30	¥ 13.00	4/9/20	110	¥ 16,989.84	4/17/20
31	¥ 122.12	3/15/20	111	¥ 100,000.00	4/17/20
32	¥ 360.00	3/17/20	113	¥ 100,000.00	5/8/20
39	¥ 100,000.00	4/27/20	115	¥ 100,000.00	5/8/20
40	¥ 100,000.00	4/27/20	116	¥ 88,805.28	5/8/20
41	¥ 30,100.00	4/27/20	118	¥ 43.94	5--2020
46	¥ 60,000.00	12/18/19	119	¥ 34.02	5/6/20
48	¥ 80,003.48	4/23/20	120	¥ 1,219.04	5/6/20
53	¥ 100,000.00	6/4/20	122	¥ 849.81	8/6/20
54	¥ 100,000.00	6/4/20	123	¥ 65.52	8/6/20
55	¥ 78,386.43	6/4/20	124	¥ 82.68	8/6/20
56	¥ 100,000.00	6/4/20	126	¥ 6,154.80	9/21/20

Total: ¥ 2,094,360.29

Fraudulent VAT Expense Claims

ECF No. 448-3

ECF page no.	Amount	Date
21	¥ 95,515.33	1/4/21
22	¥ 10,800.00	[unable to see]/07/2021
23	¥ 682.90	[unable to see]/18/202
24	¥ 3,000.00	1/7/21
25	¥ 2,000.00	1/7/21
29	¥ 71.02	1/20/21
31	¥ 22.60	1/8/21
32	¥ 28.51	1/8/21
33	¥ 56.28	1/20/21
34	¥ 303.34	1/8/21
35	¥ 843.62	1/20/21
37	¥ 61,091.88	5/24/21
40	¥ 10,800.00	6/24/21
45	¥ 88,150.83	8/4/21
48	¥ 2,000.00	8/4/21
51	¥ 540.00	1/19/21
52	¥ 7,683.00	1/19/21
54	¥ 2,922.00	1/19/21
55	¥ 919.00	1/19/21

Total: ¥ 287,430.31

Fraudulent Claims for Personal Expenses

ECF No. 448	ECF page no.	Amount	Date	Description
488- 1	55	¥ 1,000.00	7/2/19	Accommodation Costs
488- 1	57	¥ 1,000.00	7/2/19	Accommodation Costs
488- 1	58	¥ 1,000.00	7/2/19	Accommodation Costs
488- 1	59	¥ 1,000.00	7/2/19	Accommodation Costs
488- 1	61	¥ 4,552.00	7/6/19	Accommodation Costs
488- 1	62	¥ 22,581.91	7/7/19	Accommodation Costs
488- 1	67	¥ 5,719.36	7/19/19	Accommodation Costs
488- 1	71	¥ 15,984.00	7/26/19	Accommodation Costs
488- 1	78	¥ 1,170.70	6/26/19	Accommodation Costs
488- 1	79	¥ 1,399.20	8/26/19	Accommodation Costs
488- 1	81	¥ 15,702.10	9/18/19	Accommodation Costs
488- 1	83	¥ 156.40	8/26/19	Coffee shop
488- 1	83	¥ 1,308.00	8/27/19	Room Fee
488- 1	83	¥ 69.00	8/27/19	Coffee shop
488- 1	83	¥ 1,177.00	8/28/19	Room Fee
488- 1	83	¥ 60.00	8/28/19	Room Food Fees
488- 1	83	¥ 1,177.00	8/29/19	Room Fee
488- 1	83	¥ 22.00	8/29/19	Business Center
488- 1	83	¥ 101.20	8/29/19	Shop
488- 1	83	¥ 120.00	8/29/19	Haircutting Room
488- 1	83	¥ 1,177.00	8/30/19	Room Fee
488- 1	83	¥ 935.00	8/30/19	T.G.I Friday's
488- 1	83	¥ 1,177.00	8/31/19	Room Fee
488- 1	83	¥ 1,177.00	8/31/19	Room Fee
488- 1	83	¥ 135.70	8/31/19	Coffee Shop
488- 1	83	¥ 1,177.00	9/1/19	Room Fee
488- 1	83	¥ 1,177.00	9/2/19	Room Fee
488- 1	83	¥ 1,046.00	9/3/19	Room Fee
488- 1	83	¥ 138.00	9/4/19	Laundry
488- 1	83	¥ 1,046.00	9/4/19	Room Fee
488- 1	83	¥ 135.30	9/5/19	Coffee Shop
488- 1	83	¥ 30.00	9/5/19	Room Food Fee
488- 1	83	¥ 439.30	9/5/19	Coffee Shop
488- 1	83	¥ 1,046.00	9/5/19	Room Fee
488- 1	83	¥ 523.00	9/6/19	Room Fee
488- 1	99	¥ 11,075.00	9/26/19	Travel Expense
488- 1	100	¥ 603.00	9/26/19	Food Service
488- 1	101	¥ 10,472.00	9/26/19	Food Service
488- 1	137	¥ 724.41	7/26/19	Mini bar drinks and food service
488- 1	153	¥ 103.50	11/27/19	Water
488- 1	176	¥ 30.00	11/13/19	Travel Insurance
488- 1	177	¥ 2,248.00	0/11/13/2019	Travel agent fee
488- 1	179	¥ 38.00	0/11/13/2019	Travel agent fee

Fraudulent Claims for Personal Expenses

488- 1	183	¥	30.00	11/13/19	Travel agent fee
488- 1	138	¥	5,083.02	12/4/19	Accommodation Costs
488- 1	36	¥	10,000.00	6/26/19	Rent
488- 1	37	¥	35,493.48	6/26/19	Rent
488- 1	41	¥	10,000.00	9/5/19	Rent
488- 1	42	¥	35,493.48	9/5/19	Rent
488- 1	51	¥	10,000.00	12/6/19	Rent
488- 1	52	¥	35,493.48	12/6/19	Rent
488- 2	5	¥	110.70	1/8/20	Water
488- 2	20	¥	2,190.00	9/24/20	Airline expenses
488- 2	22	¥	3,050.00	9/24/20	Airline expenses
488- 2	31	¥	122.12	3/15/20	Hand sanitizer
488- 2	104	¥	1,336.87	3/10/20	Electricity fees
488- 2	106	¥	87.77	3/10/20	Payment of water fees through agent
488- 2	107	¥	69.55	3/10/20	Hot water
488- 2	118	¥	43.94	5--2020	Payment of water fees through agent
488- 2	119	¥	34.02	5/6/20	Water fees
488- 2	120	¥	849.81	5/6/20	Electricity fees
488- 2	122	¥	849.81	8/6/20	Electricity fees
488- 2	123	¥	65.52	8/6/20	Water fees
488- 2	124	¥	82.68	8/6/20	Water fees
488- 2	21	¥	1,592.00	9/22/19	Accommodation Costs
488- 2	110	¥	16,989.84	4/17/20	Rent
488- 2	111	¥	10,000.00	4/17/20	Rent
488- 2	113	¥	10,000.00	5/8/20	Rent
488- 2	115	¥	10,000.00	5/8/20	Rent
488- 2	116	¥	88,805.28	5/8/20	Rent
488- 3	51	¥	540.00	1/19/21	Accommodation Costs
488- 3	55	¥	919.00	1/19/21	Accommodation Costs
488- 3	19	¥	21,113.73	1/6/21	Rent
488- 3	21	¥	95,515.33	1/4/21	Rent
488- 3	37	¥	61,091.88	5/24/21	Rent
488- 3	45	¥	8,815.83	8/4/21	Rent
488- 3	49	¥	11,145.00	Jan-21	Guo accomodation travel expenses
488- 3	22	¥	10,800.00	7--2021	Phone
488- 3	23	¥	682.90	18--2021	Phone
488- 3	24	¥	3,000.00	1/7/21	Phone
488- 3	27	¥	16,482.90	1/14/21	Phone
488- 3	28	¥	1,321.37	2/10/21	utilities
488- 3	29	¥	71.02	1/20/21	payment of water fee through agent
488- 3	31	¥	22.60	1/8/21	water fees
488- 3	32	¥	28.51	1/8/21	water fees
488- 3	33	¥	56.28	1/20/21	water supply
488- 3	34	¥	303.34	1/8/21	electricity fees
488- 3	35	¥	843.62	1/20/21	electricity fees

Fraudulent Claims for Personal Expenses

488- 3	36	¥	61,091.88	5/20/21	rent
488- 3	40	¥	10,800.00	6/24/21	phone
488- 3	42	¥	88,150.83	8/6/21	Rent
488- 3	47	¥	21,792.94	1/20/21	Travel expense
488- 3	52	¥	7,683.00	1/19/21	fee for booking hotel
488- 3	54	¥	2,922.00	1/19/21	fee for booking hotel

Total:	¥	825,020.41			
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Fraudulent Claims for Legal Expenses

ECF No. 448	ECF page no.	Amount	Date	Description
488- 1	162	¥ 50,000.00	8/22/19	LegalServiceand consulting
488- 1	163	¥ 50,000.00	8/22/19	LegalServiceand consulting
488- 1	164	¥ 10,000.00	8/23/19	Attorney fee
488- 1	165	¥ 10,000.00	8/23/19	Attorney fee
488- 1	166	¥ 10,000.00	8/23/19	Attorney fee
488- 1	167	¥ 14,400.00	8/23/19	Attorney fee
488- 1	168	¥ 50,000.00	9/16/19	Attorney fee
488- 1	171	¥ 50,000.00	9/18/19	Attorney fee
488- 1	172	¥ 10,000.00	10/25/19	LegalServiceand consulting
488- 1	173	¥ 50,000.00	10/8/19	Attorney fee
488- 1	174	¥ 100,000.00	11/5/19	Attorney fee
488- 2	39	¥ 100,000.00	4/27/20	Attorney fee
488- 2	40	¥ 100,000.00	4/27/20	Attorney fee
488- 2	41	¥ 30,100.00	4/27/20	Attorney fee
488- 2	46	¥ 60,000.00	12/18/19	legal consulting fees
488- 2	48	¥ 80,003.48	4/23/20	Translation service
488- 2	53	¥ 100,000.00	12/18/19	legal consulting fees
488- 2	55	¥ 78,386.43	6/4/20	legal consulting fees
488- 2	56	¥ 100,000.00	12/18/19	legal consulting fees
488- 2	56	¥ 100,000.00	8/13/20	legal consulting fees
488- 2	73	¥ 55,700.00	8/13/20	Attorney fee
488- 2	79	¥ 95,350.00	8/27/20	Attorney fee
488- 2	80	¥ 100,000.00	8/27/20	Attorney fee
488- 2	81	¥ 100,000.00	8/27/20	Attorney fee
488- 2	84	¥ 100,000.00	8/24/20	legal consulting fees
488- 2	85	¥ 100,000.00	8/24/20	legal consulting fees
488- 2	86	¥ 100,000.00	8/24/20	Legal consulting fees
488- 2	88	¥ 100,000.00	8/24/20	Legal consulting fees
488- 2	90	¥ 100,000.00	9/9/20	Legal consulting fees
488- 3	3	¥ 100,000.00	1/8/21	Attorney fee
488- 3	4	¥ 100,000.00	1/10/21	Attorney fee
488- 3	7	¥ 50,000.00	2/23/21	Attorney fee
488- 3	15	¥ 38,600.00	5/20/21	Attorney fee
488- 3	17	¥ 95,600.00	6/7/21	Attorney fee

¥ 2,388,139.91